

## Instructions for Dealer's Motor Fuel Tax and Inspection Fee Report

This return is to be filed on a calendar month basis not later than 20 days after the end of the month. If the due date falls on a holiday or weekend, the return is due the next business day. Make payment to Department of Revenue. **Do not send cash.**

Taxable sale schedules and inventory accounting are not required when the option is taken to pay on receipts. Therefore, if you pay on receipts, do not use Lines 1 and 4. **No deduction for loss or gain will be allowed when reporting based on receipts.**

Please show separate totals on the purchase and sale schedules for jet fuel, kerosene, and aviation gasoline. The combined total of these schedules is to be entered on the appropriate lines of Column C.

Copies of returns to be certified must be sent, with a self-addressed stamped envelope, to: Office Audit Division, P.O. Box 3863, Baton Rouge, LA 70821-3863.

---

**Line 1** – Quantity entered must be the same as Line 4 of the previous report.

**Line 2** – Attach Form R-5291 (Motor Fuel Tax Multiple Schedule of Receipts) to furnish detail of products acquired, **indicating a separate total for each tax type of acquisition.** Returns to stock should also be included.

**Line 3** – Enter total of Lines 1 and 2.

**Line 4** – Figures entered should be based **strictly** on actual physical count.

**Line 5** – Enter difference between Lines 3 and 4.

**Line 6** – Enter total from Schedule A of Motor Fuel Tax Exempt Sales Subject to Inspection Fee on the back of the return. **U. S. Government agents;** Attach Form R-5290 (Motor Fuel Tax Multiple Schedule of Disbursements) to furnish detail of gallons sold. Gasoline sold to U.S. government agencies, other than that sold to the Armed Forces for use in propelling ships or airplanes, must be delivered in quantities of at least 6,000 gross gallons. A copy of the **signed** bill of lading, showing the time and quantity delivered, must be attached. If these requirements are not met, the sales are to be included in the total entered on Line 16. (See Louisiana Revised Statute 47:715.) **Losses due to accident or natural disasters;** Losses due to accidental or natural disasters, provided you have obtained prior authorization. No authorization will be granted unless the Secretary of the Department of Revenue was notified within 48 hours of its occurrence.

**Line 7** – Enter total from Schedule B of Motor Fuel Partial Taxable Sales Subject to Inspection Fee on the back of the return. **Sales to Bonded Jobbers;** Attach Form R-5290 (Motor Fuel Tax Multiple Schedule of Disbursements) to furnish detail of sales. Be sure to include dates and invoice or manifest numbers.

**Line 8** – Enter total from Schedule C of Motor Fuel Tax and Inspection Fee Exempt Sales on the back of the return. **Exported by common or contract carrier;** Attach Form R-5290 (Motor Fuel Tax Multiple Schedule of Disbursements), which is to be submitted **separately and in duplicate** by state. Out of state deliveries made in your equipment are also to be listed on this schedule. **Exported by means of customer's vehicles;** Gallons sold to those who transported the products outside Louisiana in their own vehicles. Attach R-5292 (Schedule of Gasoline or Gasohol Exported in Customers' Vehicles) must be certified by the motor fuel tax authority of the receiving state and the original schedule attached to support deductions. In the absence of certification, this credit will be disallowed. **Total sales made within the bulk transfer/terminal system;** Report **Only** Jet Fuel, Kerosene and/or Aviation Gasoline sold within the bulk transfer/terminal system. Attach R-5290 (Motor Fuel Tax Multiple Schedule of Disbursements). **Stock losses or gains;** Losses due to evaporation, temperature variations, etc., up to 1 1/2 percent. Abnormal losses must be fully explained. **Gains must be shown in [brackets].**

**Line 9** – Enter total from Schedule D of Motor Fuel Taxable Sales not subject to Inspection Fee on the back of the return. **Total sales made within the bulk transfer/terminal system;** Report **Only** Gasohol, Gasoline and Alcohol sold within the bulk transfer/terminal system. Attach R-5290 (Motor Fuel Tax Multiple Schedule of Disbursements).

**Line 10** – Enter total of Lines 6 through 9.

**Line 11** – Subtract Line 10 from Line 5. Furnish detail of taxable gallons on Form R-5290 (Motor Fuel Tax Multiple Schedule of Disbursements) including own use or consumption.

**Line 12** – Enter total of motor fuel tax paid on purchases or exchanges as detailed on Form R-5291 (Motor Fuel Tax Multiple Schedule of Receipts). **Note:** These gallons will also be reported on Line 14 if you paid the inspection fee.

**Line 13** – Subtract Line 12 from Line 11 Columns A and B.

**Line 14** – Enter total of inspection fee paid on purchases or exchanges as detailed on Form R-5291 (Motor Fuel Tax Multiple Schedule of Receipts). **Note:** These gallons will also be reported on Line 12 if you paid the motor fuel tax.

**Line 15** – Subtract Line 14 from Line 11 Columns A, B and C.

**Line 16** – Enter total of Lines 9 and 13, Columns A and B, in the column for gallons, and the calculated tax in the amount column.

**Line 17** – Enter total of Line 7, Columns A and B, in the column for gallons, and the calculated tax in the amount column.

**Line 18** – Enter total of Lines 6 and 15, Columns A, B and C and Line 7, Columns A and B in the column for gallons, and the calculated inspection fee in the amount column.

**Lines 19–22** – Self-explanatory.